
(1996) 10 AP CK 0036
In the Andhra Pradesh High Court
Case No : Writ Petition No. 7663 of 1988

V. Nandalal

APPELLANT

Vs

A.P. State Electricity Board, Hyderabad and others

RESPONDENT

Date of Decision : 28-10-1996

Acts Referred:

Electricity (Supply) Act, 1948 — Section 79
Electricity Act, 1910 — Section 20, 26, 26(1)

Citation : AIR 1997 AP 295 : (1996) 2 ALD(Cri) 815

Hon'ble Judges : S. Parvatha Rao, J;B.V. Ranga Raju, J

Bench : Division Bench

Advocate : A. Narayana Reddy, for the Appellant; K.N. Jwala, for the Respondent

Judgement

S. Parvatha Rao, J.—The petitioner states that he was receiving electrical energy to his residential house bearing No. 3-5-805 at Hyderguda in Hyderabad city under L.T. consumer service No. D2. 3318 under category I. As he was unable to pay the electricity consumption charges to the Andhra Pradesh State Electricity Board, the said service was disconnected in July, 1982 when the meter reading was 3707. On 26-4-1986, he was issued not ice for terminating the agreement stating that a sum of Rs. 1,318.75 remained due and payable to the Board as on that date. As the petitioner did not pay the said amount, final order terminating the agreement was made on 31-1-1987 claiming that a sum of Rs. 1,618.75 ps. was due as on that date. On 15-4-1987, the meter for his Service connection was removed. The petitioner states that thereafter he approached the officials of the 1st respondent-Board to restore the supply of energy and he was told that it would be restored if he paid a sum of Rs. 1,687.75 ps. plus Rs. 417.25 ps. towards service charges. The petitioner states that he paid the said amount on 5-9-1987 (5-10-1987?) under receipt No. 558734 and also obtained "no due certificate" on that same day. The petitioner alleges that in spite of his having paid the amounts as demanded, his service connection was not restored. He further alleges that when he approached one Sri Satyanarayana, Assistant Engineer of the 1st respondent-Board to guide him, the said officer demanded

illegal gratification to restore the power to his premises, and that thereafter the said officer was trapped by the D.I.G., Vigilance Cell on 31-10-1987. Subsequently, he received an initial assessment notice dated 2-3-1988 from the Assistant Divisional Engineer (Operation), A.P.S.E.B., Mint Compound, stating that the petitioner illegally restored the supply to his service which was under disconnection and availed supply of electricity, and that provisional assessment of the value of the energy illegally abstracted by the petitioner was estimated to Rs. 2,622 -, and that if he was desirous of obtaining fresh connection pending enquiry, he should pay the said sum together with supervision charges of Rs. 100 - and dismantling charges of Rs. 40 -. The petitioner contends that there was no inspection on 1-3-1988 at 11 a.m., as alleged in the said notice, and that by that date the Board officials had already removed the meter and service line cable right from his premises up to the electric supply pole on 15-4-1987 itself. The petitioner states that he made representation to the 2nd respondent i.e., Superintending Engineer (Operation), City Circle. A.P.S.E.B. praying for a spot inspection of his premises to appreciate how impossible it was to restore electricity to his premises after the dismantle of the meter and service wire cable from the pole, and for restoring the power supply under service D2-3318 Category I immediately after collecting usual charges and for enquiring into the matter and suspending the said initial assessment notice pending disposal of his petition, or permitting him to pay 50% of the initial assessment of Rs. 2,622/- in three equal instalments. The 2nd respondent by his order dated 7-4-1988 only considered the request for sanction of instalments for payment of the initial assessment and other charges of Rs. 2,622, - and allowed the amount to be paid in two equal monthly instalments. Aggrieved by the order of the 2nd respondent, the petitioner approached this Court by way of the present Writ Petition, questioning the same and for setting aside the said order of the 2nd respondent and initial assessment notice dated 2-3-1988 of the Assistant Divisional Engineer, Electrical Distributions-II. Zone 1, A.P.S.E.B. the petitioner impleaded the said officer by name as the 4th respondent i.e., Sri Hanumantha Reddy. The Assistant Engineer was impleaded as the 5th respondent.

2. The Writ Petition was admitted on 10-5-1988 and on the same day by an interim order in W.P.M.P. No. 9576 of 1988, this Court directed interim suspension of operation of initial assessment notice dated 2-3-1988 of the 4th respondent pending disposal of this Writ Petition on condition that the petitioner paid one-fourth of the amount. It is stated that pursuant to the said interim order, the supply of energy to the petitioner's service connection was restored on the petitioner paying one-fourth of the amount provisionally assessed under the impugned initial assessment notice. We may state here that on 7-10-1993 ten days time was granted by this Court for compliance with the office requisition for payment of batta etc., for respondents 4 and 5 making clear that in default the petition would stand dismissed against respondents 4 and 5; and as the said order was not complied with the Writ Petition was dismissed for default, as against them.

3. Counter-affidavit dated 5-8-1996 of the Additional Assistant Engineer, the 5th respondent in the Writ Petition, was filed on behalf of the respondents on the basis of the records available. It is admitted therein that the service connection of the petitioner No. D2-3318 to his house No. 3-5-805 at Hyderguda was disconnected in July, 1982 with the meter reading at 3707 for non-payment of the C.C. charges and that notice for termination of the agreement was issued on 24-6-1986 demanding payment of the arrears of Rs. 1,318.75, and as the said arrears were not paid final notice of termination of agreement was ordered on 30-11-1987 (31-1-1987?) demanding payment of C.C. charges of Rs. 1,618.75 ps., and that the meter was also removed on 15-4-1987. It is also admitted that when the petitioner approached the Board for reconnection of supply, he was informed that he should pay arrears of Rs. 1,687.75 ps. plus Rs. 412.25 ps. as additional charges taking the last reading as 3707, and that the petitioner paid the said dues on 5-10-1987 and obtained no due certificate from ERO.II. It is then stated as follows:

"The concerned officer of ERO.II had issued the No Dues Certificate without verifying the Check reading from the field and the letter dated 7-9-1987 of AAE, Hyderabad wherein the reading of the meter was 5455 at the time of dismantlement of the meter. This progressive reading of the meter during disconnected period clearly discloses the consumption of the energy by the petitioner during the disconnected period which constitutes malpractice under the terms and conditions of supply. This has warranted the Board in issuing the initial assessment notice dated 2-3-1988.

With regard to the various allegations made on the affidavit filed in support of the Writ Petition it is submitted that there is no ill will feelings or prejudice to the 4th respondent on the petitioner. The reason for non restoration of supply to the petitioner service connection is only on account of the lapses committed by the concerned field officer, in failure to furnish the readings of the meter at the time of dismantlement and the failure on the part of the ERO office in not verifying the latest position of the meter reading when petitioner had approached the Board for restoration of supply after the lapse of very long period. Hence, necessary action has been initiated by the Board against the officers concerned on their lapse in not furnishing the check readings of the service and also punishment was given to the A.A.E. on account of his lapse."

It is further asserted that the initial assessment notice dated 2-3-1988 was in order, and that as the petitioner committed malpractice by utilising the supply during the disconnected period he was liable to pay the provisional assessment amount.

4. On 9-9-1996 when the Writ Petition came up for hearing, it was noticed that letter dated 7-9-1987 of A.A.E., Hyderguda, referred to in the counter affidavit of the Additional Assistant Engineer, was not produced and that the partial record (S.E.'s file) produced did not contain that letter. There was only a carbon copy of a note dated 7-9-1987 of the Assistant Engineer containing a list of meters

removed between 15-4-1987 and 29-8-1987 on termination of agreements item No. 8 of that list was account No. D2-3318; meter reading was shown as 5455 and date of removal was shown as 15-4-1987. Time was given to the respondents for production of alleged letter dated 7-9-1987 referred to in the counter affidavit of the Additional Assistant Engineer, Thereafter, the Assistant Divisional Engineer. (Operation), Mint Compound, Hyderabad gave his additional counter affidavit dated 10-9-1996 stating that "on 9-9-1996 when the matter was being heard, on instructions the learned Standing Counsel represented to the Hon"ble Court that the complete file was not traceable and that the slip dated 7-9-1987 containing the details of the meter reading was not available", and that "on a further search at the office of the Superintending Engineer, (Operation) Hyderabad, the complete file relating to the above case could be traced". A.A.O.'s file was produced on 3-10-1996. On that day, we directed the 2nd and 3rd respondents i.e., Superintending Engineer (Operation) and Divisional Engineer (Assessments) at Hyderabad to be present in Court on 8-10-1996 to explain as to the procedure followed by the concerned personnel of the Board whenever a meter is changed or removed from the premises of a consumer and, in particular, whether when a meter reading is taken at such times, the consumer's signature is taken and whether the consumer is informed of the meter reading noted at that time; and to furnish a copy of relevant conditions, if any.

5. On 8-10-1996 the 2nd and 3rd respondents were present in person. Mr. K. N. Jwala, the learned Standing Counsel for the A.P.S.E.B., enquired of the 2nd respondent as to whether any Rules framed by the Board providing for the presence of the consumer at the time of removal of the meter and noting of the reading of the meter at that time and whether the Rules require the signature of the consumer accepting the correctness of the reading noted at the time of the removal of the meter; the 2nd respondent could not show any rule providing for any such safe-guard to the consumer and also stated that there were no written instructions given in that regard. Mr. Jwala also stated that apart from note dated 7-9-1987 there was no letter of that date addressed by the Additional Assistant Engineer, Hyderguda. He has drawn our attention to the original of that note in the A.A.O.'s file. That was signed by the then Additional Assistant Engineer-T. Satyanarayana and dated 7-9-1987. He has also drawn our attention to carbon copy of letter No. AAO/REV/II/D2-3318/9/88 dated 4-1-1988 addressed by the Assistant Accounts Officer. Electricity Revenue Officer Unit-II, Hyderabad to the Assistant Divisional Engineer. Distribution II, Hyderabad, which was in the A.A.O.'s file. The said letter related to the petitioner's service connection and it states as follows:

"With reference to the above (A/c. No. D2-3318) I am to inform that as per the meter card the supply seems to have been disconnected somewhere in 7/82 with reading 3707. Further the reading is constant till 10/86. Since, the consumer has not come forward for payment of C.C. Charges dues, 30 days notice for termination of agreement was issued on 26-4-1966 for Rs. 1,318.75.

Subsequently final termination, was ordered on 31-1-1987 for Rs. 1,618.75.

As per the meter change slip the meter was removed on 15-4-1987 with reading 5455. From the above it is very clear that there is a progressive reading at the time of removal of meter.

It is therefore, requested to send a detailed report as to under what circumstances the meter was removed in spite of the progressive reading. It may also be clarified whether the reading furnished in the meter card as 3707 is correct and the final reading shown in the meter changing slip as 5455".

The learned Standing Counsel has also drawn our attention to the "original" meter changing slip in respect of account No. D2-33I8 showing meter No. 10054770 and initial reading as 5455. It is in a printed form and the date column was left blank. It does not bear the signature of the petitioner. The hand-writing in that slip is a carbon copy, except the date "15-4-1987" and the signatures of the A.A.E. and Assistant Divisional Engineer. No dates are found under the signatures. On the reverse of the meter changing slip, there is the following hand written note:

"Meter changing slip received on 31-12-1987 from A.A.O. Letter addressed to ADE for clarification".

That letter perhaps is letter dated 4-1-1988 of the Assistant Accounts Officer to the Assistant Divisional Engineer earlier referred to by us. The Assistant Accounts Officer also addressed letter No. AAO/REV/ II/Confdl/1058/88, dated 1-8-1988 to the Divisional Electrical Engineer, Operation, Zone-I, Hyderabad in reply to the latter's letter dated 28-7-1988 stating as follows:

"With reference to the letter cited above, it is submitted that the Addl. Asst. Engineer, Himayatnagar, has furnished meter readings for 11 numbers disconnected services on 7-9-1987 for which meters were removed, without meter change slips. A copy of the same is herewith enclosed. The meter change slip has been collected from Asst. DM. Engineer Distbn. II, on 4-1-1988. The Addl. Asst. Engineer. Himayatnagar has furnished the final reading in respect of Account No. D2-3318 as 5455. On receipt of meter change slip, the Asst. Divl. Engineer Distbn. II has been addressed vide this officer letter No. 9 dt. 4-1-1988 (copy enclosed) to send a report as how the meter was removed when there is progressive reading. The reply has not been received from Asst. Divl. Engineer Distbn. II.

An amount of Rs. 1,687.75 towards C.C. charges and Rs. 412.25 towards Addl. charges was collected on 5-10-1987 from the consumer up to 9/87 as per this officer records.

The no dues certificate was issued to the consumer on 5-10-1987 in my absence when I attended the co-ordination meeting of Zone-I".

6. The A.A.O.'s file contains a copy of impugned assessment notice dated

2-3-1988 from the Assistant Divisional Engineer to the petitioner stating that his service was inspected on 1-3-1988 at 11 a.m., by the A.A.E., Himayatnagar etc., The file also contains a copy of letter No. AAO/REV/II/D2-3318/1499/88 dated 9-12-1988 from the AssistantAccounts Officer, Electricity Revenue Officer Unit-II, Hyderabad to the Superintending Engineer, Operation City Circle, A.P.S.E.B., Hyderabad (2nd respondent herein) in reply to memo dated 25-10-1988 issued by the letter slating as follows:

"Normally when a consumer applies for "No dues certificate" for removal of meter, the same will be referred to field for furnishing check reading after disconnecting the supply from pole. On receipt of the check reading final bill will be issued upto the check reading and no dues certificate will be issued after collecting the amount.

In this particular case the dues were collected and no dues certificate was issued without obtaining check reading under the following circumstance :--

1. The service was already under disconnection and final notice for termination of agreement was issued. Hence it would have felt not necessary to refer to field thinking that even without the no dues certificate the meter would have been removed.

2. In case the meter is removed under termination of agreement the assessment raised for 3 months after disconnection in 7-82 had to be withdrawn. As the consumer approached this office for no dues certificate it was possible to collect the amount upto 9/87.

3. Further as per meter card the readings were as follows:

6/86

..

3707

10/86

..

3707

2/87

..

Stated (5)

Door locked.

From the above it may be seen that there was no information as to the onward meter reading. Hence the due amount was intimated to the party".

The file also contains a xerox copy of the meter card of the petitioner. It shows

12 meter readings between 8-3-1983 and October, 1966 showing the meter reading as 3707.

7. The file also discloses that the petitioner complained to the Superintending Engineer as well as to the Principal Secretary of the Board that the concerned Additional Assistant Engineer T. Satyanarayana, was bent on wrecking vengeance on him in collusion with the fellow Board Officers because of his complaint against him earlier to the vigilance cell etc., The petitioner also stated in para 6 of his affidavit filed in support of the present Writ petition as follows:

"The said Officer demanded illegal gratification to restore the power to my premises. I represented the matter to the DIG, Vigilance Cell who arranged a trap and the said Sri Satyanarayana was trapped on 31-10-1987".

The allegation that the said Satyanarayana was trapped on 31-10-1987 was not denied in the counter affidavits.

8. Even though we may not give any credence to the allegations made by the petitioner against T. Satyanarayana, the question remains whether on the facts of the present case the meter reading taken at the time of its removal, without notice to the petitioner and behind his back without any intimation to him even subsequently, can form the basis for initiating proceedings against him for the alleged malpractice of taking supply of electricity after his service was disconnected.

9. There is no doubt that the energy drawn by an L. T. consumer has to be measured by a correct meter and charged on the basis of meter reading taken periodically from such a meter. Sub-section (1) of Section 26 of the Indian Electricity Act, 1910 provides that "in the absence of an agreement to the contrary, the amount of energy supplied to a consumer or the electrical quantity contained in the supply shall be ascertained by means of a correct meter, and the licensee shall, if required by the consumer, cause the consumer to be supplied with such a meter". The Andhra Pradesh State Electricity Board ("the Board" for short) is bound by this provision by virtue of Section 26 of the Electricity (Supply) Act, 1948. The Board has framed Terms and Conditions of Supply of electrical energy ("the Conditions" for short) which are binding on its consumers as per the agreements executed by its consumers in the forms prescribed by the Conditions under Appendix III (form of H. T. agreement) and Appendix IV (form of L. T. agreement). Condition 22.1.1. stipulates as follows:

"the Board shall provide the meters required for measuring the consumption of electricity and shall charge monthly rental for the same in accordance with the charge as laid down in the scale of Miscellaneous and General charges. The consumer shall not be entitled to have his own meter, except as a check meter during the period of agreement and the consumer shall pay the rental charges every month. Notwithstanding that a check meter is provided the electricity recorded by the Board shall be taken as the electricity actually supplied by the Board. Meters will ordinarily be installed at the point of entry to building, and

shall be fixed and installed according to the convenience of the Board on the consumer's premises on the ground floor where it would be accessible for reading and inspection at any time or at such other suitable place as the Board's Engineer shall decide and the consumer shall run his wiring from such point of the supply and also be responsible for the safety of the meter from theft or damage".

Condition 12 requires, inter alia, that meters shall not be disturbed or dealt with in any manner except by the Engineers of the Board. Condition 22.2 mandates that the Board shall keep the meter correct. Conditions 22.2.3 and 22.2.4 provide for testing of the meters to see whether they are defective or correct both at the instance of the consumer as well as by the Board, and they are as follows:

"22.2.3. The consumer shall be entitled on application to the Board's Engineer of the area to have special test of the meter carried out any time and the expenses of such test shall be borne by the Board or the consumer according as the meter is found to be defective or correct as a result of such a test; such meter shall be deemed to be correct if the limits of error do not exceed those laid down in the Indian Electricity Rules, 1956.

22.2.4. The Board, at any reasonable time and after informing the consumer of its intention, have access to and be at liberty to inspect and test the meter and for that purposes, if it thinks fit, take off and remove any meter to its laboratory".

Condition 22-3-1 provides for the manner in which a reading of meters is to be taken and it is as follows:

"Reading of meters will be taken by the employees of the Board once in each month or at such other intervals of time as the Board shall think expedient and meter readers shall have access to the consumers premises at all reasonable time for the purpose of such reading. The readings of each meter shall be entered by such reader in the meter card to be attached to such meter which shall be open to the consumer. Payment for electricity supplied shall be made by the consumer according to readings for meters or apparatus".

An examination of these conditions discloses that the interests of the consumer are fairly safeguarded by the Board by providing that periodical readings be taken, and by requiring that the readings shall be entered in the meter card which shall be open to the consumer, and by providing that payment for electricity supplied shall be according to the meter readings. In the present case, we are not concerned with billings for electricity supply otherwise than on the basis of meter readings. In *Kamala Shanker Upadhyaya Vs. State Electricity Board, U.P. and Another*, a Division Bench of the Allahabad High Court, after examining the provisions of the Indian Electricity Act, 1910 and the Electricity (Supply) Act, 1948 went to the extent of holding as follows (Para 7):

"The requirement of law which we wish to underline in this connection is that this

meter reading is required under the Act and the Rules to be done not behind the back of the consumer but after notice to him. That is why Section 20 of the 1910 Act as well as Clause 13 of the prescribed form (Annexure VI) use the expression "at all reasonable times and on informing the occupier of his intention before entering into any such premises". It is obvious that the liability of the consumer is directly proportionate to the quantum of energy consumed by him. It is, therefore, neither expedient nor legal that meter reading be done in the absence of the consumer. It is such ex parte and behind-the-back readings which are the main source of dissatisfaction. Apart from other things, practical expediency demands that the manifestation of mechanical processes provided as the criterion for fixing liability should neither be concealed from the consumer's view nor deciphered by some authority or person behind his back. The possibility of an inspector or agent of the Board never visiting the premises for meter reading but supplying imaginary units of the consumption for the preparation of bills cannot altogether be ruled out. The allegations in the instant case are to that effect. In fact, most of the grievances of the consumers regarding the misreading of meters would automatically disappear if a procedure is adopted whereby the reading is done in the presence of the consumers, unless he virtually absents himself".

10. The above observations of the Division Bench of Allahabad High Court become relevant when readings are taken at the time of removal or change of meters in the absence of the consumer and without notice to him as regards the date and time of the removal or change, as in the present case. No condition was brought to our notice which provided for the procedure to be followed while removing or changing the meter. The 2nd and 3rd respondents, who were present before us on 8-10-1996, could not show any condition or instruction providing for such procedure and to ensure that interests of the consumers are protected. We are of the view that whenever meter readings are taken based on which bills are raised or action is initiated against the consumer, the correctness of the readings should be verifiable whenever questioned and the authorities concerned should be in a position to fairly and reasonably establish the correctness of the notings of the meter readings. When the supply of energy is continuing and the meter is available on the board and the readings are entered in the meter card which is available and open for scrutiny by the consumer, the correctness of the notings of the meter readings can be readily verified at any time. This is safeguarded by condition 22.3.1. But, when a reading is taken without notice to the consumer and behind his back excluding all possibilities of verification as to the correctness of the noting of the meter reading and without leaving any scope or possibility for such verification, different considerations arise because such procedure smacks of arbitrariness and unreasonableness and cannot be countenanced by the principles of fair play and natural justice.

11. The present is such a case and typically illustrates how unverifiable such notings of meter readings could be and, therefore, how unreasonable and unfair it would be to sustain any action based on them. The facts of this case also

illustrate that the concerned authorities of the Board themselves were verily responsible for the predicament in which the Board was placed. Though the amount involved is a pittance for the Board, yet the manner in which its authorities conducted themselves undermines the basic requirement of fair dealing.

12. The facts of the present case speak by themselves. The supply of energy to the petitioner's premises was disconnected in July, 1962 itself when the meter reading was 3707. First notice of termination of agreement was issued nearly four years thereafter on 26-6-1986. As the petitioner, even after that, did not make any attempt to have the supply restored after paying the arrears, the final notice of termination of agreement was issued on 31-1-1987 demanding payment of C.C. charges of Rs. 1,618.75 Ps. T. Satyanarayana, Additional Assistant Engineer concerned, removed the supply line and the meter on 15-4-1987. According to him, at the time of removal the meter showed a reading of 5455 and he noted the same. It is not in dispute that even after disconnection in July, 1982, meter readings were being taken and entered in the meter card of the petitioner's service and that as per the notings in the meter card the readings remained at 3707 even up to October, 1986. T. Satyanarayan did not notice this and did not apprise himself of the said meter readings when he got the meter removed on 15-4-1987 when the meter reading, according to him, was 5455. Therefore, obviously, he was not aware that there was any progressive reading of the meter on 15-4-1987 when he removed it. If any progressive reading was noticed by him, he should not have removed the meter as stated by the Assistant Accounts Officer in his letter dated 1-8-1988 referred to earlier by us. It is not the case of the respondents that T. Satya-narayana noticed or reported that the petitioner was illegally availing supply of electricity by unauthorisedly restoring the disconnected service or otherwise. If really the petitioner was so availing the supply, T. Sat-yanarayana should have been in a position to find that when he removed the supply line and the meter.

13. It is not the case of the respondents --and the records produced before us also do not disclose that the petitioner was given any notice as regards the removal of the meter informing him the date when it would be removed. No material was produced before us to show that the petitioner was present when the meter to his service connection was removed. The meter changing slip showing 15-4-1987 as the date of removal of the meter also does not show that the petitioner was present at the time when the meter was removed. It is also not the case of the respondents -- and the records placed before us also do not show -- that even after 15-4-1987 the petitioner was informed at any time that the meter reading at the time of its removal was 5455. We also notice that there is no explanation whatsoever as to why T. Sat-yanarayan did not verify what the meter reading was when the petitioner's supply was disconnected in July, 1982 and subsequently as noted in the meter card, and why he did not inform anyone about the removal of the meter till 7-9-1987, and why he adopted the method of giving a list of meters removed between 15-4-1987 and 29-8-1987. A perusal of

that list of 11 meters shows that four meters were removed on 15-4-1987 and that six meters were removed in May, 1987 and only one meter was removed on 29-8-1987. The "original" meter changing slip does not bear any date and is a carbon copy and there is no explanation for not forwarding it to the Accounts Department immediately after the meter was removed i.e., 15-4-1987. There is no explanation also for the fact that the readings in the meter card were shown as 3707 from 8-3-1983 to October, 1986 and no progressive reading was recorded at any time. There is nothing in the record to show that the meter reader was examined or that his explanation was called for.

14. Under the circumstances, that the petitioner committed the malpractice of drawing supply of electricity by illegally restoring the disconnected service depends on establishing indubitably that in fact there was movement in the reading of the meter from 3707 to 5455. The respondents failed to see that this could be only on the basis that the meter reading of 5455 noted by T. Satyanarayana without notice to and in the absence of the petitioner at the time of the removal of the meter on 15-4-1987, is verifiable and can be demonstrated to be true and correct. But, T. Satyanarayana rendered the said reading unverifiable, and therefore unacceptable, because of his inexplicable lapses, whether by design or inaptitude. In view of this, we venture to take the view that it would be well-nigh impossible for the Board to sustain the proceedings against the petitioner for the alleged malpractice on the basis of the noting of meter reading by T. Satyanarayan at the time of its removal on 15-4-1987.

15. The impugned provisional assessment notice dated 2-3-1988 has to be quashed on the short ground that the very basis for it was non-existing. It was based on the alleged inspection by AI/Himayatnagar/Dist.II on 1-3-1988 at 11 a.m., and that "it was then noticed" that the petitioner illegally restored supply to his service which was under disconnection. The notice itself says that the connection was dismantled on 15-4-1987. There is nothing to establish that there was any such inspection of the petitioner's premises on 1-3-1988; the line and the meter were removed on 15-4-1987 itself. On the otherhand the record discloses that the provisional estimate was made on the basis of the difference between the meter reading 5455 noted by T. Satyanarayana at the time of removal of the meter on 15-4-1987 and the meter reading 3707 at the time of effecting disconnection in July, 1982. This establishes that the impugned notice dated 2-3-1988 on the false premise that there was inspection of the petitioner's premises on 1-3-1988 at 11 a.m., cannot be sustained, viewed from any angle.

16. In the result, the writ petition is allowed with costs. The respondents are directed to repay the amount collected from the petitioner pursuant to impugned initial notice dated 2-3-1988 and the interim directions of this Court dated 10-5-1988 in W.P. M.P. No. 9576 of 1988, within a period of four months from this day together with interest at 15 per cent per annum from the date of receipt of the said amount up to the date of payment. It will be open to the respondents to repay the said amount and interest thereon as directed above by adjustment

of the same against the future bills payable by the petitioner. Advocate's fee Rs. 500/-.

17. Petition allowed.